

Community Colleges

Fund: General (0001-00)

Sources: Idaho Code §67-1205 prescribes that the General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund." The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: General Fund money is used to support and maintain the instruction and public service functions of the community colleges, including related institutional support, operation and maintenance activities.

Budget Unit: EDFB(501) Community College Support COLLEGE of SOUTHERN IDAHO

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|-------------------|-------------------|-------------------|--------------------|--------------------|
| FY 03 \$9,128,500 | FY 04 \$9,611,900 | FY 05 \$9,942,700 | FY 06 \$10,573,300 | FY 07 \$11,564,200 |
|-------------------|-------------------|-------------------|--------------------|--------------------|

Budget Unit: EDFC(501) Community College Support NORTH IDAHO COLLEGE

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|-------------------|-------------------|-------------------|--------------------|--------------------|
| FY 03 \$9,128,500 | FY 04 \$9,612,000 | FY 05 \$9,942,800 | FY 06 \$10,243,400 | FY 07 \$10,503,000 |
|-------------------|-------------------|-------------------|--------------------|--------------------|

Total General Fund (0001-00)

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|--------------------|--------------------|--------------------|--------------------|--------------------|
| FY 03 \$18,257,000 | FY 04 \$19,223,900 | FY 05 \$19,885,500 | FY 06 \$20,816,700 | FY 07 \$22,067,200 |
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Fund: Economic Recovery Reserve (0150-01)

Sources: Moneys in the fund are from cigarette taxes (deposits made pursuant to Idaho Code §63-2520) and interest earnings from the investment of idle moneys in the fund. Although not specified in law, it also includes transfers from the general fund or other funds as approved by the legislature.

Uses: The fund was created for the purpose of meeting general fund revenue shortfalls, meeting expenses incurred as the result of a major disaster declared by the governor, or for providing one-time tax relief payments to the citizens of Idaho. It has been used for 27th pay period in FY 2006, one-time replacement equipment costs, economic development projects, the Parks and Recreation "Experience Idaho" initiative, and other line-items as approved by the legislature. (Idaho Code §67-3520)

Budget Unit: EDFB(501) Community College Support COLLEGE of SOUTHERN IDAHO

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|-----------|-----------|-----------|-----------|----------------|
| FY 03 \$0 | FY 04 \$0 | FY 05 \$0 | FY 06 \$0 | FY 07 \$30,700 |
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Budget Unit: EDFC(501) Community College Support NORTH IDAHO COLLEGE

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|-----------|-----------|-----------|-----------|---------------|
| FY 03 \$0 | FY 04 \$0 | FY 05 \$0 | FY 06 \$0 | FY 07 \$3,000 |
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Total Economic Recovery Reserve Fund (0150-01)

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|-----------|-----------|-----------|-----------|----------------|
| FY 03 \$0 | FY 04 \$0 | FY 05 \$0 | FY 06 \$0 | FY 07 \$33,700 |
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Fund: Community College (0506-00)

Sources: The State Junior College Fund consists of all moneys which may be appropriated, apportioned or allocated to the Fund, pursuant to Idaho Code §33-2139. Recent revenues into this account have come exclusively from that portion of the funds generated by the controlled sale of liquor in the state designated for the community colleges. It is a flat, statutory distribution of \$300,000 per year, split in equal shares among the community colleges.

Uses: The State Junior College Fund is allocated to qualified junior college districts as a direct payment to the governing board of each junior college with half paid on July 20 and half on the first day of September of each year according to Idaho Code §33-2141. Both North Idaho College and the College of Southern Idaho commingle funds from this account with their other revenue sources and expend them to fulfill their mission.

Budget Unit: EDFB(501) Community College Support COLLEGE of SOUTHERN IDAHO

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|--------------|------------------|--------------|------------------|--------------|------------------|--------------|------------------|--------------|------------------|
| FY 03 | \$150,000 | FY 04 | \$150,000 | FY 05 | \$150,000 | FY 06 | \$150,000 | FY 07 | \$112,500 |
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Budget Unit: EDFC(501) Community College Support NORTH IDAHO COLLEGE

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|--------------|------------------|--------------|------------------|--------------|------------------|--------------|------------------|--------------|------------------|
| FY 03 | \$150,000 | FY 04 | \$150,000 | FY 05 | \$150,000 | FY 06 | \$150,000 | FY 07 | \$112,500 |
|--------------|------------------|--------------|------------------|--------------|------------------|--------------|------------------|--------------|------------------|

Total Community College Fund (0506-00)

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|--------------|------------------|--------------|------------------|--------------|------------------|--------------|------------------|--------------|------------------|
| FY 03 | \$300,000 | FY 04 | \$300,000 | FY 05 | \$300,000 | FY 06 | \$300,000 | FY 07 | \$225,000 |
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Community Colleges Grand Total

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| FY 03 | \$18,557,000 | FY 04 | \$19,523,900 | FY 05 | \$20,185,500 | FY 06 | \$21,116,700 | FY 07 | \$22,325,900 |
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